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## **Business and Government Ethics in the ‘New’ and Old’ EU**

### **An Empirical Account of Public-Private Value Congruence in Slovenia and the Netherlands**

#### **ABSTRACT**

This study reports on the hierarchy of organizational values in public and private sector organizations in Slovenia and the Netherlands. We surveyed 400 managers in Slovenia and 382 in the Netherlands using an identical questionnaire on the importance of a selection of values in everyday decision making. In Slovenia, impartiality, incorruptibility, and transparency were rated significantly higher in the public sector, while profitability, obedience, and reliability were rated more important in business organizations. In contrast, in the Netherlands, 11 values differed significantly between the sectors. Thus, a greater value congruence exists between the sectors in Slovenia than in the Netherlands, with a larger “common core” of values in Slovenia (14) compared with the Netherlands (9), just as we hypothesized. Historical and cultural developments, such as the communist rule in Slovenia and the different influences of the Protestant work ethic in both countries, led to more similarities between business and government organizations in the “new” EU member state, Slovenia.

#### **KEY WORDS**

organizational values, public sector, private sector, EU, business ethics

## INTRODUCTION

The current economic crisis has confronted us with pressing questions on the ethics of government and business and how they (should) relate to one another. The ‘publicness’ of companies increases due to bailouts and governmental investments, with enhanced public accountability expectations as a consequence. Simultaneously, current governments across the Western hemisphere seem to focus solely on budgetary restraint and organizational efficiency. Combined with the philosophies of New Public Management (NPM) and Corporate Social Responsibility (CSR) of the last two decades, these developments beg the question what value differences still exist between the public and private sectors. In this study, survey data on public and private sector values from an ‘old’ and ‘new’ European Union member state, The Netherlands and Slovenia, are compared. This comparison is worthwhile and relevant for the administrative ethics and business ethics debates on organizational values for at least three reasons.

*First*, the two countries have developed different administrative traditions and systems during the last centuries (liberal vs. communist), with potentially different consequences for how government ethics and business ethics have been shaped. In addition, both countries took severe hits from the global financial crisis just after having implemented NPM-like public sector management reforms (e.g., Pollit & Bouckaert, 2004). It is interesting to observe whether these reforms and developments have led to a convergence of public and private sector value preferences in countries with such different systems and traditions.

*Second*, the two sectors might have been *related* to one another in fundamentally different ways in the two countries, even long before the developments above occurred. Both nations have been influenced by what Weber (1905) described as the Protestant work ethic, yet in different ways. The Netherlands has not seen any major social upheaval since the Second World War and has a long history of social and economic prosperity, while Slovenia just recently transformed from a Bolshevik-ruled communist state to a modern market economy, with – supposedly – different ethical rules for business and government.

*Third*, the countries differ widely in their EU membership stature. The Netherlands has been a founding member since 1951, when its predecessor the ECSC was established. Slovenia only recently became a member; it joined alongside seven other Eastern European countries associated with the former Soviet Block in 2004. It is relevant to study the nature and extent of differences between two EU countries with such a vastly different history. At the same time, both countries are expected to adhere to the so-called SIGMA values which are supposed to characterize the public sectors of EU member states.<sup>1</sup>

While there is growing interest in the relationship between the public and private sectors (see Boyne, 2002), comparative empirical studies on the differences and similarities between the central values of public and private sector organizations are relatively under-represented in the literature (cf. van der Wal et al., 2008). There is a particular lack of cross-country research that would help to clarify the relationship between administrative and business ethics in countries with different cultures and systems. The exception to this is, to some extent, a recent empirical study by van der Wal et al. (2008) on public sector value congruence among old and new EU member states: the Netherlands, Denmark and Estonia. However, that study was limited to comparing only public sector survey data. In addition, the study compared different questionnaires containing dissimilar values in each country. To our knowledge, our comparative quantitative study on the value congruence between the two sectors of two EU countries, using an identical questionnaire, is the first of its kind.

## EXISTING STUDIES INTO PUBLIC AND PRIVATE SECTOR VALUES

Within public administration, public values have been at the forefront of many recent debates in different shapes and forms. Sometimes it appears as if everybody is discussing public values, but it turns out that very different things are addressed within the same debate. Some authors discuss the

safeguarding of public values in a time of privatization (de Bruijn and Dicke, 2006) or dominant economic individualism (Bozeman, 2007), and argue for reconciliation of classical public values (Frederickson, 2005; Kernaghan, 2000). Some propose general sets of public values (Gregory, 1999; Tait, 1997) while others derive sets of specific values, such as equity or lawfulness, through empirical research (Beck Jørgensen, 2006; van der Wal et al., 2008). Consequently, the examples of *public* values that are mentioned in the literature differ widely (de Bruijn and Dicke, 2006, p. 718).

The assumed influence of business-like approaches, such as NPM (Hood, 1991), on public sector values is a recurrent and contested issue among public administration scholars and practitioners. A number of authors fear a decline in public service values (e.g., Frederickson, 2005; Lane, 1994), arguing that overemphasis on business administration values comes at the expense of the unique value set that is necessary to serve the public interest (Maesschalk, 2004). Discussions on problematic aspects of value intermixing deal almost exclusively with the concern that the blurring of sectoral lines implies an increased appeal to market values in the public sector. According to Schultz (2004, p. 292) the *reverse* is also true: “Although many would laud the move to encourage corporate social responsibility and ethical behavior, the intermixing of public and private functions raises vexing ethical questions similar to those when governmental and nonprofit entities intermix. The result may be that no clear set of ethical rules dominates.” This way of thinking harks back to Jacob’s (1992, p. xii) advocacy for a clear distinction between the public sector ethos (“guardian moral syndrome”) and the private sector ethos (“commercial moral syndrome”).

There are a few recent empirical studies worth highlighting here, including those by van der Wal et al. (2008), van der Wal and Huberts (2008), van der Wal (2011) and de Graaf and van der Wal (2008). The former two quantitative studies reached the conclusion that value paradigms of managers in government and business are “internally consistent and relatively traditional” (van der Wal and Huberts, 2008, p. 279). The authors offer empirical evidence which supports the “value solidity” thesis in private and public sectors. Although these studies dismiss the notion of large-scale value intermixing as a result of NPM and CSR, a “common core” of organizational qualities across the public-private continuum was established. The latter two (qualitative) studies concluded that values differ between the two sectors, and that context is crucial for understanding the content of specific values.

Although *empirical* comparative research on values is thus still sparse, there are many documents and studies that *prescriptively* attribute certain values and virtues to the public service or the business sector (Frederickson 1997; Kaptein and Wempe 2002; Van Wart 1998) or derive either prospective or “empirical” values for government or business through substantive *literature reviews* (Agle and Caldwell 1999; Beck Jørgensen and Bozeman 2007; Kaptein 2004). Of special relevance here are the so-called SIGMA values (1999), a joint framework of the OECD and the EU on guiding principles for prospective member states, including: “responsibility” and “predictability”; “openness” and “transparency”; and “accountability,” “efficiency,” and “effectiveness” (ibid, pp. 8-14).<sup>2</sup>

These values partly resemble the “Standards of Public Life” of the British Nolan Committee (1995), which include both “traditional” governmental values such as “selflessness” and “impartiality” as well as more modern or alleged business-like values such as “accountability,” “efficiency,” and “effectiveness”. It will be interesting to observe whether and to what extent the SIGMA and Nolan values are reflected in the value orientations of public sector organizations in the Netherlands and Slovenia. Alternatively, whether classical values mentioned above have been devaluated or replaced by reform (business) values such as “profit(ability),” “innovation,” “self-fulfillment,” and “quality” (Kernaghan, 2000; Tait, 1997; van der Wal et al., 2008).<sup>3</sup> Finally, owing to the developments outlined above, including the recent global economic meltdown, the SIGMA and Nolan values might be reflected in business organizations’ values as well, than in the public sector.

## HOW THE PROTESTANT WORK ETHIC INFLUENCED ORGANIZATIONAL CULTURES IN BOTH COUNTRIES

Weber (1905/1958) distinguished a unique Protestant work ethic that is characterized by diligence, meticulousness, enterprise, and enthusiasm. It determines the social structure and dynamic of the organizational world. He posits that the so-called spirit of capitalism, which is the leading idea borne out of the Protestant ethic, determines modern society. Protestantism upholds its founding values, such as truth, honesty, and sincerity, as the necessary conditions for happiness and success in public (including business) as well as private life. It discovers the duty of *calling* and with it rejects traditionalist pre-modern thinking which regarded work as divine punishment. Weber notes that before Martin Luther's translation of the Bible, Western Christians did not use the word *calling* (the German *Beruf*, Dutch *beroep*, Danish *kald* or Swedish *kallelse*) in the sense of social status. According to Weber, the term *calling* expresses the fulfillment of worldly duties which are derived from an individual's social status. The fulfillment of those duties thus becomes one's calling (Weber, 1905/1958). For the purposes of the present study, we presuppose that Protestant cultural values have had a decisive influence on the shaping of norms of conduct and patterns of business behavior.

Therefore, how might this have been the case in the history of Slovenia? First of all, Slovenia was encompassed by a wave of the Reformation at the beginning of the sixteenth century. According to scholarly opinion, the Swiss Reformation with its spiritual and theological movements such as Calvinism, exerted a "heavier religious influence on Christianity than Lutheran evangelical church" (Kuzmič, 2006, p. 197). By the end of the sixteenth century, prominent sources such as Anton Aškerc (1905 cited in (Hardi Vitorović 2006) argue, "the vast majority of Slovenians were Protestant" (Hardi Vitorović, 2006, p. 233). After the Council of Trent (1545-1563), the Catholic Church embarked on a decisive Counter-Reformation movement that greatly reduced the influence of Protestantism on the Slovenian provinces which were at the time part of the Habsburg Empire. In spite of this, Protestantism remains "*de facto* and sensibly incorporated into Slovenian cultural memory or memories through which the Slovenian national identity is established and manifested" via its "linguistic-cultural role and heritage" (Kerševan, 2006, p. 8). The Slovenian language contains the word *poklic* (calling) which denotes a secular vocation, "as do other nations and languages on which Protestant Christianity left its mark on, at least in this regard" (Kerševan, 2009, p. 21-22).

If the capitalist culture and economic success of developed Western societies is the legitimate child of Protestant culture, most importantly its value system and moral norms, then it partly explains why different milieus have caused other EU countries such as Portugal or Greece not to have reached their full economic potential. All the advanced capitalist societies are those cultural zones high on "secular-rational" and "self-expression" values, on Inglehart's map (Inglehart & Baker, 2000). Phrased more explicitly, these values were born and nourished by Protestant culture in Europe after AD 1517. The following values particularly fall in this category: honesty, accountability, dedication, obedience, innovativeness, incorruptibility, sustainability, transparency, and self-fulfillment. The presence and importance of precisely these values in public and private sector organizational culture in the Netherlands were investigated by van der Wal et al. (2008). As Slovenia also underwent certain historical developments under the influence of Protestantism, but only to a certain extent, a plausible research question presents itself: *Is there any congruence between these two EU member states today in terms of how government and business values are related?*

Our thesis regarding the significant presence of the Protestant value system in the Slovenian cultural identity is *prima facie* in opposition to the widespread belief that Slovenia is situated within the so-called Catholic cultural zone or "Catholic Europe" and, in addition to that, the "ex-Communist" zone (Inglehart & Baker, 2000). While it is true that *broadly speaking* Slovenia belongs to these two zones, extrapolating from such idealized classification systems requires a great deal of caution (see Jelovac, 2000, p. 44). In our opinion, there are two issues which weaken Slovenia's

ostensible position within the Catholic Europe zone, at least as it relates to organizational culture and ethics.

First, according to the census data from 2002, only 57.8% of the Slovenian population professed the Catholic faith, down from 71.6% in 1991 (Statistical Office of the Republic of Slovenia, 2003). Moreover, according to the comprehensive *Slovenian Public Opinion Survey* being regularly conducted since 1968, only 17% of the population were regular churchgoers in 1999 (cited in Vehovar, 2009, p. 27). These data indicate an on-going secularization process of Slovenian society, an essential ingredient of modernization that has already begun during the communist era. For this reason, it is possible to place Slovenia among the more secularized societies and not among the traditional Catholic societies such as Croatia, a neighbor state and a current candidate for EU membership (Rus and Toš, 2005). Second, sociologically speaking, if we apply Weber's *ideal types* to business people and public servants today, we find them to be exceedingly rare in countries undergoing post-socialist transition (Adam et al., 2008; Jelovac 2000). Jelovac (2000, pp. 43-45) argues that in such societies, a kind of *mixed type* of businessperson is prevalent: a self-professed Catholic who participates in religious rituals in the spirit of ancestral tradition, yet limited to public holidays and significant life events. In public and business life, they endorse a Western-style individualist value system (rather than communist collectivist values) in pursuit of accumulation of wealth and status symbols. This *modus operandi* is closer to the spirit of unfettered capitalism, hedonism and atheism than communism and Catholicism. Finally, the *mixed type* endorses the ethos of labor that is characterized by the virtues of industriousness, diligence and competitiveness. On this basis, in a short period of time since independence, Slovenia has achieved a high level of economic growth and development and managed to overtake all ex-communist countries and one "old" EU member-state (Portugal) in terms of GDP per capita.<sup>4</sup>

On Inglehart's value map (Inglehart and Welzel, 2005, p. 64) Slovenia receives an average score on the survival versus self-expression value dimension and a relatively high score on the secular-rational versus traditional value dimension. The Netherlands, an advanced economic powerhouse that belongs to the Protestant European cultural zone, is ranked very highly on the post-materialist self-expression values (second only to Sweden) and highly on the secular-rational values axis. Despite all the obvious differences in the historical, social, and economic developments of the two countries, an interesting convergence is noticeable: both receive practically identical scores on the secular-rational versus traditional values axis. On the other hand, Slovenia and the Netherlands differ by a sizeable margin on the survival versus self-expression dimension on which the Netherlands is placed at the extreme of self-expression, while Slovenia is still at the midway point between survival and self-expression values. This is unsurprising given the discrepancy in the two countries' level of economic and social development. The Netherlands has not undergone any major social upheavals since the Second World War, while Slovenia underwent a sudden breakdown of its political and social system only less than two decades ago, a brief war of independence and subsequent accelerated post-communist transition.

## **AIMS AND PROPOSITIONS**

One of the two central aims of the present study is to offer empirical insights into the organizational value preferences of public and private sector managers in Slovenia. The second aim is to compare the new data from Slovenia to existing findings from the Netherlands. The empirical apparatus for our study was derived through an extensive content analysis of recent literature (see van der Wal and Huberts, 2008). The review resulted in a set of 20 public, private and "common core" values (see Table 1). Values that guide organizational decision-making were treated as units of analysis "rather than managers' individual moral opinions" (van der Wal & Huberts 2008, p. 272). We presuppose that the respondents are capable of distinguishing the reality of organizational values from their private value ideals. In our opinion, this assumption is subject to serious philosophical debate. For an

opposing viewpoint, see Hemingway and Maclagan (2004) who argue against treating organizations as agents.

Broadly speaking, we believe that the two dominant features of values have been *internal stability* and *external persistence* since antiquity. By their very nature, values are strongly resistant to change (cf. Bozeman 2007; Jelovac 2000). Therefore, their intermixing, convergence and progress are rare.

**Table 1.** Organizational value set

Values
1. Accountability: Act willingly to justify and explain actions to the relevant stakeholders
2. Collegiality: Act loyally and show solidarity toward colleagues
3. Dedication: Act with diligence, enthusiasm, and perseverance
4. Effectiveness: Act to achieve the desired results
5. Efficiency: Act to achieve results with minimal means
6. Expertise: Act with competence, skill, and knowledge
7. Honesty: Act truthfully and comply with promises
8. Impartiality: Act without prejudice or bias toward specific group interests
9. Incorruptibility: Act without prejudice and bias toward private interests
10. Innovativeness: Act with initiative and creativity (to invent or introduce new policies or products)
11. Lawfulness: Act in accordance with existing laws and rules
12. Obedience: Act in compliance with the instructions and policies (of superiors and the organization)
13. Profitability: Act to achieve gain (financial or other)
14. Reliability: Act in a trustworthy and consistent way toward relevant stakeholders
15. Responsiveness: Act in accordance with the preferences of citizens and customers
16. Self-fulfillment: Act to stimulate the (professional) development and well-being of employees
17. Serviceability: Act helpfully and offer quality and service toward citizens and customers
18. Social justice: Act out of commitment to a just society
19. Sustainability: Act out of commitment to nature and the environment
20. Transparency: Act openly, visibly, and controllably

Based on our previously stated theoretical framework of Weber's theory of modernization, Jelovac's theoretical concept of *mixed type* of contemporary Slovenian businessperson (see Jelovac, 2000, pp. 43-45) and the results from the Dutch study (van der Wal et al., 2008), we derived the following *propositions* for our study:

P<sub>1</sub> In Slovenia, more number of values will be rated equally important in the public and private sectors (i.e., as “common core” values) than being rated as more important in just one of the two sectors.

P<sub>2</sub> Slovenia will show a larger sectoral value convergence (i.e., more “common core” values) than the Netherlands.

P<sub>3</sub> There will be a noticeable congruence between the hierarchy of value ratings in the two countries.

Although many similarities between both countries business sectors are expected as explained above, we predict there to be more “common core” values in Slovenia than in the Netherlands because Slovenia was governed under a communist regime for half a century. This regime attempted to socialize and govern all sectors and aspects of society under the same set of guiding principles. As a result of this lengthy period of communist rule, the public and private sectors in Slovenia during the last two decades of post-socialist transition have continued to manifest

similar patterns of thought and behavior. This convergence of sectoral values in Slovenia is the consequence of its particular historical development rather than a result of an endorsement of NPM and CSR.

## **METHOD**

The present study compares new data from a survey of 400 managers from both sectors in Slovenia, carried out by the first and third authors in late 2009, with the previously published findings from a survey of 382 managers from a variety of public and private sector organizations in the Netherlands.

### *Participants and sampling procedure*

Between October 1, 2009, and December 31, 2009, a seven-page self-completion questionnaire previously used in the Netherlands (van der Wal and Huberts, 2008) was sent out via mail and e-mail to public and private sector managers across Slovenia. A final sample of 400 participants was obtained. In anticipation of a low response rate, which is characteristic of survey research in Slovenia, approximately 4000 questionnaires were initially randomly sent out (2000 in each sector) with the hope of achieving a 10% response rate. 123 questionnaires were returned from the public sector and 148 from the private, resulting in an initial response rate of 6.77%. Since random sampling achieved only two-thirds of the *a priori* decided upon sample size of 400, we continued with snowball sampling until the desired figure was reached. Managers of both genders, all age groups, and levels of management were suitably represented. Organizations belonging to virtually all types of economic activities were represented in the sample. For a detailed breakdown of the demographic characteristics of the Slovenian and Dutch samples, see Table 2. Dutch data are reproduced from van der Wal and Huberts (2008, p. 271).

### *Public sector*

Potential public sector participants were identified via several databases. Gea College—Faculty of Entrepreneurship, Ljubljana, holds a database of approximately 200 top public sector managers, mostly from the secondary education sector. Public third-level institutions' and research institutes' managers were sampled through Gea College's network of collaborating educational institutions. Public sector healthcare managers were sampled from the database of managers stored in the University Medical Centre, Ljubljana, the largest healthcare provider in Slovenia. Managers in the public administration were sampled by Gea College alumni who distributed questionnaires in their local municipalities. Managers in the cultural sector were sampled through Radio Television of Slovenia. Another major public body—the military—was approached, but declined participation. The final sample comprised 187 public sector managers, 48.7% of which were women.

### *Private sector*

Private sector managers were sampled through the Agency for Public Legal Records and Related Services' iBON database of all registered business firms in the state. According to official statistics, as of late 2008, there were 41,423 private sector managers, out of which 30.6% were female (Statistical Office of the Republic of Slovenia, 2010). Private sector sample size in our study was 213 or 0.5% of the relevant population. Females were somewhat overrepresented in the sample (41.4%).

**Table 2.** Sample characteristics

	THE NETHERLANDS		SLOVENIA	
	Public Sector (n = 231)	Private Sector (n = 151)	Public Sector (n = 187)	Private Sector (n = 213)
Age				
26 – 35 years	0%	1%	20%	43.8%
36 - 45 years	20%	17%	28%	28.1%
46 - 55 years	55%	41%	35%	21.9%
56 years and older	25%	41%	17%	6.2%
Gender				
Male	85%	97%	50.5%	58.6%
Female	15%	3%	49.5%	41.4%
Number of employees supervised:				
< 100	56%	36%	84.7%	95.2%
100 - 500	27%	27%	10.4%	2.9%
> 500	17%	37%	4.9%	1.9%
Working at present organization:				
< 1 year	6%	4%	3.3%	8.3%
1 - 5 years	31%	34%	28.4%	36.9%
5 - 10 years	9%	17%	14.2%	18.0%
> 10 years	54%	55%	54.1%	36.9%
Average number of employees in the entire organization	n/a	4259	382	614
Has previously worked in the other sector	33%	29%	44.6%	19.7%

## MEASURES

The questionnaire was translated from English into Slovenian by the first and third authors. Each value was accompanied by a short definition to minimize misunderstandings and individual interpretations of the concepts involved (see Table 1). We did not conduct a pilot study due to the previously successful use of the questionnaire on a large sample of the Dutch respondents. The respondents were to rate each of the 20 values listed on a 10-point scale from 1 (least important) to 10 (most important). We explicitly asked the respondents to indicate the importance of each value for the actual decision-making process in the organization and/or organizational unit for which they are responsible.

### *Statistical analysis*

The data were analyzed using SPSS 16.0. Exploratory data analyses identified the presence of severe non-normality in the distributions of scores for all 20 values. Graphical representations of the data (histograms, boxplots, and normal probability plots) all indicated the presence of severe negative skew and multiple outliers. Formal statistical test of normality Kolmogorov-Smirnov were highly statistically significant at the 0.0001 level for every value distribution, rejecting the null hypothesis of normality. Thus, despite a very large sample size of 400 we decided to use non-parametric statistical techniques on the Slovenian data as these tests make no assumptions regarding normality of data and are robust to outliers, and test for group differences in medians, not means.



Thus, for simple group comparisons, e.g., between sectors, genders, age groups, hierarchical levels of management etc., Mann-Whitney  $U$  test was used when comparing the medians of two groups, and Kruskal-Wallis one-way analysis of variance by ranks when three or more groups were compared. For the purposes of statistically modeling the simultaneous influence of sector and other explanatory variables on each of the 20 values—the main focus of our analysis—the SPSS ordinal regression procedure PLUM (Polytomous Universal Model) was used, with logit link function.<sup>5</sup>

## RESULTS

We begin by presenting the results of the new Slovenian survey before moving on to cross-country comparisons with existing Dutch data. The Mann-Whitney  $U$  test of differences between the two sectors identified six statistically significant differences. Incorruptibility ( $p = 0.000$ ), impartiality ( $p = 0.002$ ) and transparency ( $p = 0.006$ ) were rated as significantly more important in everyday decision-making within their organizations by public sector managers than private sector managers. Profitability ( $p = 0.000$ ), obedience ( $p = 0.001$ ) and reliability ( $p = 0.022$ ), on the other hand, were rated significantly higher in the business sector.

Next, gender differences were investigated. Women were found to have rated significantly higher the following 12 values: dedication ( $p = 0.002$ ), impartiality ( $p = 0.049$ ), innovativeness ( $p = 0.045$ ), lawfulness ( $p = 0.002$ ), obedience ( $p = 0.000$ ), reliability ( $p = 0.021$ ), responsiveness ( $p = 0.000$ ), self-fulfillment ( $p = 0.000$ ), serviceability ( $p = 0.045$ ), social justice ( $p = 0.001$ ), sustainability ( $p = 0.010$ ) and transparency ( $p = 0.002$ ). In addition, effectiveness approached statistical significance ( $p = 0.053$ ).

The Kruskal-Wallis test showed a significant effect of age on ratings of the following values: expertise ( $p = 0.008$ ), impartiality ( $p = 0.001$ ), incorruptibility ( $p = 0.001$ ), profitability ( $p = 0.050$ ), sustainability ( $p = 0.009$ ) and transparency ( $p = 0.023$ ). Post-hoc pairwise comparisons between the five age categories of managers were not carried out as age was not the focus of our research. Nevertheless, numerous gender differences and the overall effect of age signaled the need to enter those variables as covariates in subsequent regression models.

Surprisingly, the hierarchical level of management (operational, middle, and top) in Slovenia did not have an effect on value ratings in any of the values with the exception of lawfulness ( $p = 0.013$ ) and obedience ( $p = 0.006$ ), with middle management rating both lawfulness ( $p = 0.021$ ) and obedience ( $p = 0.002$ ) higher than top management, and also higher than operational management ( $p = 0.005$  and  $p = 0.037$ , respectively). Sector “switchers”, i.e., managers with previous work experience in the other sector differed from non-switchers in their ratings of dedication ( $p = 0.003$ ), obedience ( $p = 0.016$ ), profitability ( $p = 0.001$ ) and responsiveness ( $p = 0.041$ ).

Following this, six separate regression models were constructed for each of the six values which were shown above to differ between public and private sectors in Slovenia by the Mann-Whitney  $U$  test. Each value served as the dependent variable, while sector was entered as a categorical predictor variable (public was coded 1, and private 2). Gender and age were entered as covariates in the models in order to investigate whether sector differences remained significant after controlling for the effect of these two variables. Table 3 shows the coefficients, their standard errors and  $p$  values for each of the three independent variables (sector, gender, and age), along with a measure of the overall effect size for each model (Cox and Snell pseudo  $R^2$ ). Sector was coded as 1 = public and 2 = private. Thus, where the coefficient for public sector is positive, the interpretation of the relationship between sector and value ratings is that *public* sector managers have higher ratings to a given value compared to private sector managers. Negative coefficients for public sector mean that *private* sector managers rated those values higher than public sector managers.

**Table 3.** Ordinal regression models for the Slovenian data

Value	Sector (public)			Gender (male)			Age			Cox & Snell Pseudo R <sup>2</sup>
	Coeff.	SE	<i>p</i>	Coeff.	SE	<i>p</i>	Coeff.	SE	<i>p</i>	
Impartiality	.377	.191	.049	-.444	.187	.018	.233	.096	.015	.045
Incorruptibility	.546	.215	.011	-.427	.210	.042	.347	.109	.001	.063
Obedience	-.620	.190	.001	-.700	.187	.000	-.050	.094	.592	.065
Profitability	-1.868	.208	.000	-.215	.186	.247	.126	.095	.187	.209
Reliability	-.478	.195	.014	-.516	.192	.007	.092	.097	.346	.029
Transparency	.331	.193	.087	-.634	.191	.001	.205	.097	.034	.050

Interpreted thus, impartiality and incorruptibility were rated as significantly more important in the *public* sector at the  $p < 0.05$  level, while obedience, profitability, and reliability were rated as significantly more important in the *private* sector in Slovenia, when controlling for the effect of gender and age. Although the overall three-variable model is statistically significant for transparency, sector was no longer an independent predictor of transparency once gender and age had been controlled for ( $p = 0.087$ ).

Similarly, gender was coded as 1 = male and 2 = female. All the coefficients are negative which means that males rated all the values as significantly less important than female managers, with the sole exception of profitability which was not significant.<sup>6</sup> Age was significantly positively associated with impartiality, incorruptibility, and transparency, meaning that as the age of managers increased, they tended to rate the aforementioned values as more important. Despite statistical significance of sector differences, however, attention should be drawn to the weak model effect sizes, with the exception of profitability. Weak effect sizes question the substantiveness of the observed statistical differences between the sectors in Slovenia. According to a measure of the strength of association between explanatory variables and the dependent variable—Cox and Snell pseudo R<sup>2</sup>—the model effect sizes range between 0.029 for reliability and 0.209 for profitability.<sup>7</sup>

Finally, we turn our attention to cross-country comparisons. Table 4 reproduces the previously published results of analyses on the relationship between the so-called publicness of an organization and each value in the Netherlands. Effect sizes ( $\eta^2$ ) are listed for the significant models. They range from as low as 0.06 for accountability, lawfulness, and transparency, to 0.56 for profitability. Clearly, the Dutch data show 11 significant differences between the sectors, while there were only six in Slovenia (five when gender and age are controlled for). Slovenian sectors thus share more “common core” values than Dutch.

**Table 4.** Relationships between “publicness” of an organization and value ratings in the Netherlands\*

Value	p value	$\eta^2$
Accountability	0.00	0.06
Collegiality	0.69	
Dedication	0.85	
Effectiveness	0.24	
Efficiency	0.00	0.08
Expertise	0.35	
Honesty	0.74	
Impartiality	0.00	0.12
Incorruptibility	0.00	0.10

Innovativeness	0.00	0.09
Lawfulness	0.01	0.06
Obedience	0.01	0.07
Profitability	0.00	0.56
Reliability	0.54	
Responsiveness	0.32	
Self-fulfilment	0.43	
Serviceability	0.01	0.07
Social justice	0.05	0.07
Sustainability	0.29	
Transparency	0.05	0.06

\*Data reproduced from van der Wal & Huberts, 2008, p. 273

Finally, we ranked the 20 values on the basis of the mean ratings they received in each sector, in each country, from the highest to the lowest (see Table 5). The first thing to notice is the somewhat higher mean rating of all values in Slovenia compared to the Netherlands. The range of scores is also more restricted in Slovenia, with the lowest mean rating of 6.32 assigned to profitability in the Slovenian public sector compared to the lowest mean of 3.3 for profitability in the Dutch public sector. As we can see in Table 5, there are a number of striking similarities between the two countries in the rank orderings of values according to their mean ratings. Incorruptibility received the highest and honesty second or third highest average rating in the public sector of both countries. Lawfulness, transparency, and reliability also featured in the Top six of both countries. Private sector top five is remarkably similar in the two countries, with honesty, reliability, and expertise ranked 1st, 2nd, and 3rd in both countries, and incorruptibility ranked 5th. Interestingly, efficiency received bottom rating in the Slovenian private sector, but 7<sup>th</sup> in the Netherlands.

**Table 5.** Values placed in order of mean rating of importance in both sectors of both countries\*

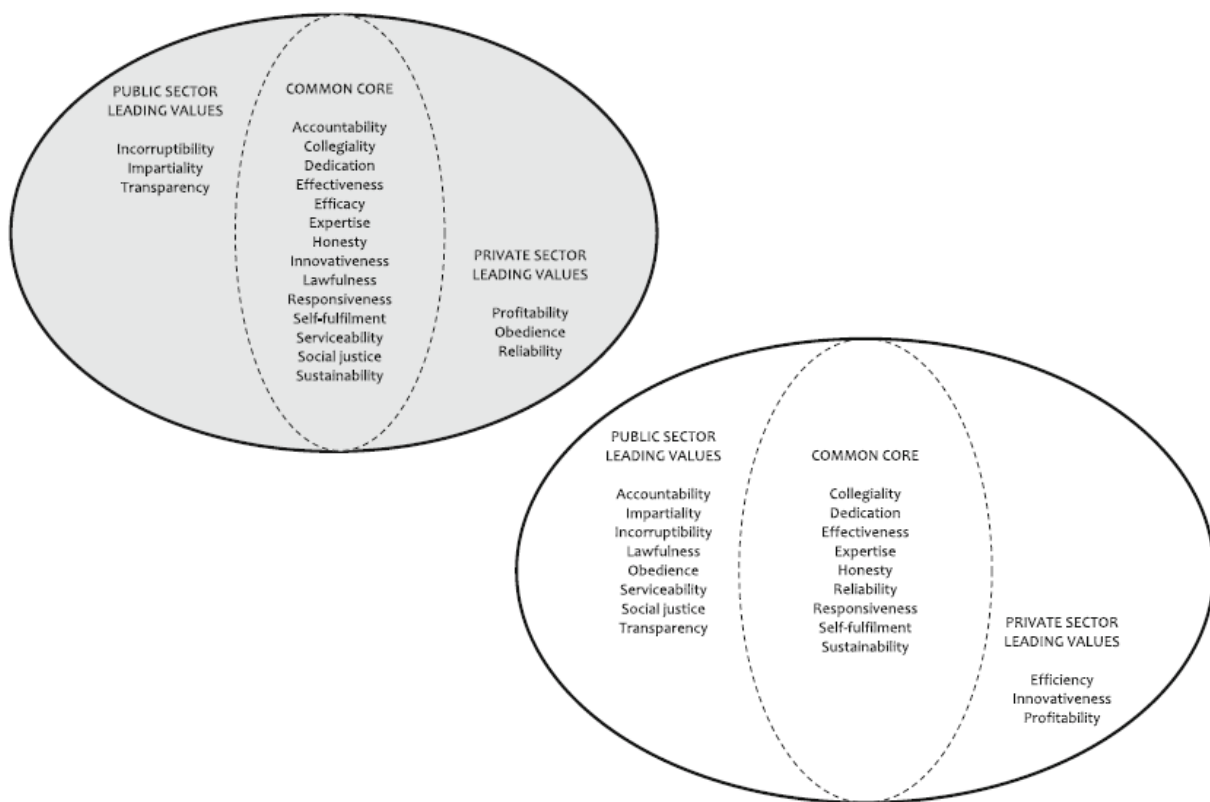
SLOVENIA				THE NETHERLANDS			
Public sector (n = 187)		Private sector (n = 213)		Public sector (n = 231)		Private sector (n = 151)	
Value	Mean	Value	Mean	Value	Mean	Value	Mean
<b>1. Incorruptibility</b>	9.41	<b>1. Honesty</b>	9.11	<b>1. Incorruptibility</b>	8.9	<b>1. Honesty</b>	8.2
<b>2. Honesty</b>	9.10	<b>2. Reliability</b>	8.93	2. Accountability	8.4	<b>2. Reliability</b>	<u>8.2</u>
<b>3. Lawfulness</b>	9.08	<b>3. Expertise</b>	8.84	<b>3. Honesty</b>	8.3	<b>3. Expertise</b>	8.1
4. Expertise	8.99	<b>4. Lawfulness</b>	8.84	<b>4. Reliability</b>	8.1	4. Effectiveness	8.0
<b>5. Transparency</b>	8.69	<b>5. Incorruptibility</b>	8.79	<b>5. Lawfulness</b>	8.1	<b>5. Incorruptibility</b>	8.0
<b>6. Reliability</b>	8.59	<b>6. Profitability</b>	8.58	<b>6. Transparency</b>	8.1	6. Accountability	7.8
7. Impartiality	8.56	7. Dedication	8.56	7. Impartiality	8.0	<b>7. Efficiency</b>	7.7
8. Dedication	8.46	8. Transparency	8.43	8. Expertise	7.9	<b>8. Lawfulness</b>	7.7
9. Serviceability	8.46	9. Serviceability	8.42	9. Effectiveness	7.8	<b>9. Profitability</b>	7.7
10. Effectiveness	8.43	10. Effectiveness	8.40	10. Dedication	7.6	10. Dedication	7.6
11. Social justice	8.39	11. Self-fulfilment	8.38	11. Serviceability	7.3	11. Transparency	7.6
12. Accountability	8.33	12. Accountability	8.18	12. Collegiality	7.0	12. Innovativeness	7.5
13. Innovativeness	8.22	13. Innovativeness	8.13	13. Efficiency	7.0	13. Serviceability	7.2
14. Collegiality	8.16	14. Sustainability	8.13	14. Innovativeness	6.7	14. Collegiality	7.1
15. Self-fulfilment	8.14	15. Social justice	8.09	15. Responsiveness	6.7	15. Responsiveness	7.1
16. Sustainability	8.07	16. Collegiality	8.07	16. Social justice	6.6	16. Impartiality	6.6
17. Efficiency	7.83	17. Obedience	8.07	17. Obedience	6.3	17. Sustainability	6.5
18. Responsiveness	7.80	18. Impartiality	8.00	18. Self-fulfilment	6.3	18. Self-fulfilment	6.4
19. Obedience	7.34	19. Responsiveness	7.96	19. Sustainability	5.9	19. Social justice	6.1
20. Profitability	6.32	<b>20. Efficiency</b>	7.90	20. Profitability	3.3	20. Obedience	5.7

\*Dutch data reproduced from van der Wal and Huberts (2008, p. 273).

## DISCUSSION

The results of the present study were largely supportive of our presuppositions. The first proposition presupposed a prominent *value congruence* between the public and private sectors in Slovenia, i.e., that the “common core” of values would be greater than the remainder of values rated as more important in one sector or the other. Indeed, the data showed that managers of both sectors in Slovenia rated 14 values as equally important in their everyday organizational decision-making processes. Proposition 2, expecting more public-private sector convergence in Slovenia than in the Netherlands, is also confirmed. The data show a larger common core of values in Slovenia than in the Netherlands (14 vs. 9). To better illustrate our findings, we created a graphical representation of the value landscape of the two countries (see Figure 1).

**Figure 1.** Slovenian (shaded, top left) and Dutch (bottom right) value landscapes



Interestingly, all Dutch common core values are encompassed in the Slovenian common core, with the sole exception of reliability. The Dutch value landscape, however, is more differentiated than the Slovenian, with the Dutch public sector considering eight values to be leading public values, with only three in the case of Slovenia. In addition, those eight values endorsed by the Dutch public sector are relatively classic public administration and civil society values, such as lawfulness, social justice, transparency, incorruptibility and accountability. This might be explained by a longer history of development of democratic institutions, civil society, rule of law and free market economy in the Netherlands. Slovenia, in contrast, emerged only recently and partially from a totalitarian state with a planned economy, so-called “workers’ self-management”, and a one-party political system, allowing the state to exercise complete control over all subsystems of society. This state of affairs in Slovenia appears to have resulted in a one-dimensional mode of thinking and decision making within organizations, and, as a consequence, substantial value convergence between the sectors. It is

noteworthy that this homogeneity between the sectors remains in place even two decades after the official start of the capitalist and democratic order in Slovenia. On top of this, we find the differences between the sectors to be exceedingly small as evidenced by the weak effect sizes (despite a large sample size). While the differences are statistically significant, their importance is uncertain.

One of the main reasons why we believe there is such a sizeable common core of values in Slovenia is the considerable overlap between the political and senior civil service elites, and business managers' elites under communist rule. In addition, one of the key factors that demarcates the two sectors in the developed Western world—*job security*—was equally applicable to both sectors because employment was virtually guaranteed under the Titoist “workers’ self-management” socialism. The absence of real entrepreneurship or a “free” market prevented individuals who were more innovative, risk-taking, efficient, and responsive from a transfer to the private sector. Arguably, the capitalist changes that were introduced to the Slovenian economy and society during the last two decades of post-socialist transition, have not yet influenced value ratings of managers in our sample. We would argue that these historical developments, and not NPM reforms or CSR influences, have led to a larger common core in Slovenia.

Our third proposition expected a noticeable congruence between the hierarchies of value ratings in the two countries. Noteworthy are the similarities between the top five of Dutch and Slovenian private sectors (see Table 5). Honesty was rated highest, followed by reliability and expertise, while incorruptibility was fifth. The only difference was the 4th place of lawfulness in Slovenia, whereas effectiveness was placed 4th in the Netherlands. The public sectors were somewhat less similar, but the top value was the same: incorruptibility. Honesty, lawfulness, transparency, and reliability were present in the top six of the public sector in both countries, with small differences in their rank ordering. Therefore, Slovenian and Dutch managers rated the same values as most important in the private sector, and they also agreed on the top rating in the public sector. Thus, the differences in the common core did not result from Slovenian managers endorsing *different* values as more important than Dutch managers. Slovenian managers of both sectors just ascribed *equal* ratings to most values. These similarities between two countries with such different historic developments may imply that certain value universals exist which emerge in developed, modern, democratic societies with capitalist economies.

Consequently, two plausible questions present themselves here: What do these results mean for the current debates on business-government value intermixing? To what extent do new and EU member states adhere to the so-called SIGMA values? Before addressing these questions, we point to two caveats. One, the *overall average rating* for each value is somewhat higher in Slovenia compared to the Netherlands. A possible explanation for this lies in the effect of *social desirability*, which may be stronger in Slovenia than in the Netherlands, although this is speculative. Second, the Dutch data are not as recent as Slovenian, and one may wonder whether the intervening economic recession and its aftermath have led to more value congruence between the sectors everywhere. That said, the results are promising from the perspective of (the preferred) EU value congruence. Despite the immense historical and economic differences between a founding member of the Union and one of its most recent members, the hierarchy of their public sector values is remarkably similar. Nonetheless, in spite of the noticeable value congruence, the crucial public sector SIGMA value of accountability is ranked considerably lower in Slovenia (12<sup>th</sup> compared to 2<sup>nd</sup> in the Netherlands). This remarkable outcome deserves further attention. The same goes for efficiency (also listed among the SIGMA values), whose relative low ranking in both sectors in Slovenia, 20<sup>th</sup> in the business sector and 17<sup>th</sup> in the public sector, merits further study. Here, the results differ substantively from the Dutch data, where efficiency was ranked 7<sup>th</sup> and 13<sup>th</sup> in the private and public sectors respectively. This large discrepancy could be explained by a longer history of capitalism in the Netherlands and the ideological delegitimization of this value during the communist regime in Slovenia which resulted in its neglect in practice. This historical legacy continues to be reflected in contemporary Slovenian business mindset and practice.

Interestingly, business organizations' values in both countries show considerable similarities, despite the fact that corporate executives also rank accountability relatively lower in Slovenia than in the Netherlands. These findings lend support to the thesis that post-socialist transition in Slovenia has not yet led to a comprehensive change in the mindset of managers or organizational culture. Formal administrative reforms, new legislation, and membership of the EU are apparently not (yet) sufficient conditions for complete Europeanization of public and business sectors' organizational cultures.

## CONCLUSION

This study had two central aims. The first was to offer empirical insights into the organizational value preferences of public and private sector managers in Slovenia. The second aim was to compare the new data from Slovenia to the existing findings from the Netherlands. The propositions derived from our theoretical framework were largely supported. An issue for further reflection is whether the observed similarities between the countries exceed the differences—or vice versa.

Although this study is the first of its kind in many ways, it may as a consequence provide comparative methodological innovation at the cost of theoretical depth. The interesting as well as unexpected results open up many avenues for future research. Such research endeavors may include comparisons between a greater variety of EU member-states, qualitative inquiries into public and private sector managers' perceptions of organizational cultures, as well as more precise quantitative testing of some of the explanations this study tentatively offers. We hope that our study will stimulate future EU-wide research which could demonstrate whether our findings are replicable in other Western countries, new EU member states, and candidates for EU membership.

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## NOTES

<sup>1</sup> SIGMA (Support for Improvement in Management and Governance) is a joint initiative of the European Union (EU) and the Organization for Economic Co-operation and Development (OECD), principally financed by the EU. In 1992, the OECD and the Phare Programme of the European Commission launched SIGMA to support five Central and Eastern European countries in their public administration reform efforts. SIGMA has since extended its support to other countries, in parallel with the expansion of EU involvement in the region through the enlargement process and the Stabilisation and Association Process (description from: [www.sigmaweb.org](http://www.sigmaweb.org)).

<sup>2</sup> <http://www.oecd.org/puma/sigmaweb>

<sup>3</sup> It has to be noted that although 'efficiency' is often mentioned in the literature as an NPM or traditional business value (Frederickson 2005; Lane 1994; Tait 1997), it was one of the values mentioned by Weber ([1921]1976) as part of the ideal type bureaucratic organization. The status of this value is, in other words, not undisputed (cf. van der Wal et al. 2008).

<sup>4</sup> Between 1993 and 2001, Slovenia had the second highest average level of growth among all the former communist states which joined the EU on May 1, 2004 (Šušteršič, 2004). The data show that the average level of real economic growth during that period amounted to 4.3%, while in Poland it averaged at 4.8%. The growth trend continued in the subsequent period: in 2005, it was 4.3%, in 2006 5.9%, in 2007 6.8% and in 2008, when the recession began, it dropped to 3.5% (Poročilo o razvoju 2009 [Development Report 2009], 2009). According to the data from the World Bank, the GDP per capita increased at the same time and reached 27,004 US dollars in 2009, decreasing from 29,212 in 2008 due to the recession (World Development Report 2010, 2010). In 2008, Slovenian GDP per capita was 92% of the spending power of the EU-25 average (Poročilo o razvoju 2009 [Development Report 2009], 2009).

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<sup>5</sup> Given that our data did not meet the strict assumptions of ordinary least squares regression, ordinal regression was seen as a superior choice to the commonly used alternative multinomial logistic regression, which is used when the dependent variable is categorical. Logistic regression ignores the inherent ordering of the dependent variable categories present in ordinal data such as ours. Ordinal regression avoids this loss of information by preserving the ordinal structure of the data; however, the drawbacks of this procedure include unfamiliarity with the particularities of interpretation of parameter coefficients and their effect sizes.

<sup>6</sup> Note that the coding of categorical predictors is purely arbitrary as there is no inherent order in these categories. Coding could have been reversed without any changes to the coefficients' absolute values.

<sup>7</sup> This statistic was designed to approximate the familiar  $R^2$  measure of association in linear regression and is based on log-likelihoods, taking into account sample size (Tabachnick & Fidell, 2007). Since it cannot achieve a value of 1, however, it should not be used in the traditional "percentage of variance accounted for" sense, but rather as a measure of effect size.

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